Marine Corps Administrative Analysis Team (MCAAT)

East - LtCol Kathy Maloney

West – Maj Eric Porter

Evolution of MCAAT

- MCDOSET established 1 April 1959 under cognizance of P&R
- MCAAT established 6 may 1992 under cognizance of M&RA
- Triennial analysis cycle implemented in 1999
- Annual unannounced fidelity analyses implemented FY-04 for disbursing/finance offices

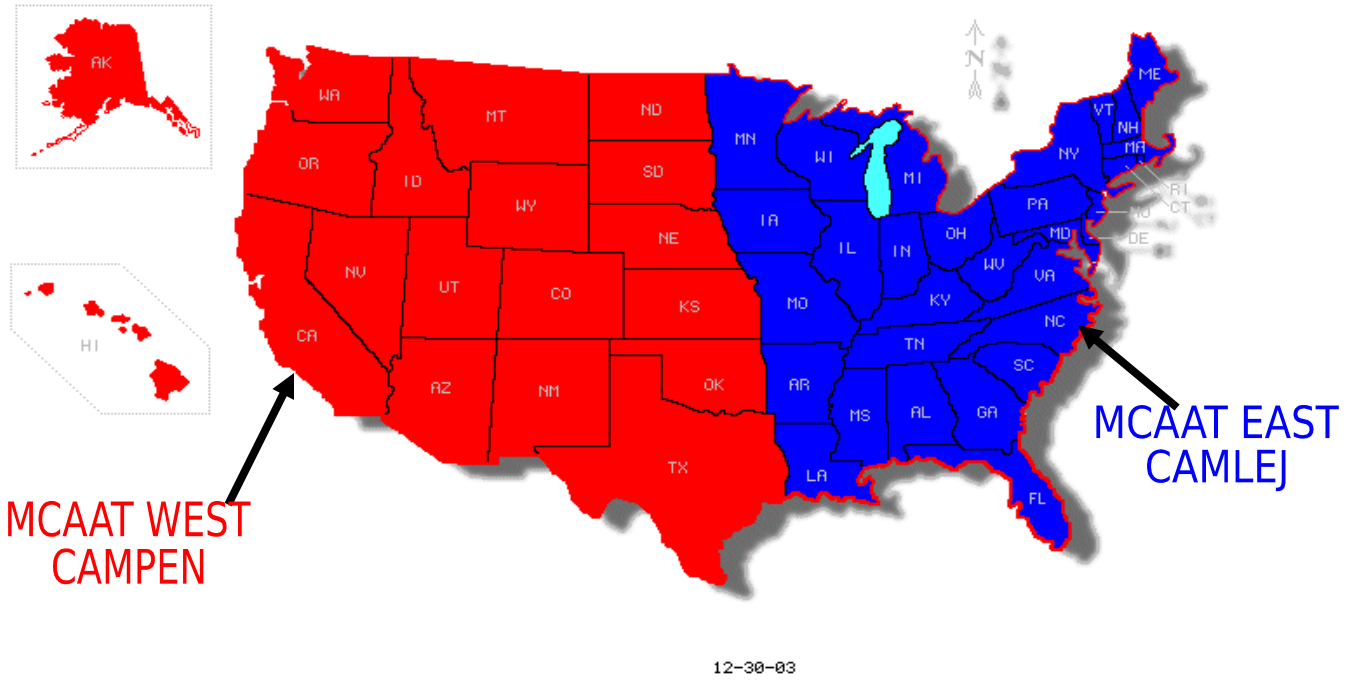
Regulatory Guidance

- Accounting and Auditing Act of 1950
- Federal Managers Financial Integrity Act of 1982 (P.L. 97-255)
- Titles 2 (Green Book) & 3 (Yellow Book) GAO Policy & Procedures Manual
- OMB Circular A-123
- DODFMR Vol 5

MCAAT Mission

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations
- Detection of fraud, waste and abuse
- Liaison (eyes & ears) for CMC (MI) & (RFF)

MCAAT AORs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MCAAT-EAST
OCONUS AOR

MCAAT-WEST
WESTPAC AOR

MCAAT Additional Information

- Active Units: 120 (60 East/60 West)
- Reserve Units: 193 (123 East/70 West)
- Disbursing/Finance Offices: 20 (9 East/11 West)
- Avg Days TAD Per Year: 155

MCAAT Table of Organization

- 1 0180 LtCol
- 1 3404 Lt (Staffed with CWO 3402)
- 1 0170 CWO5
- 1 0170 CWO4
- 5 0193 SSgt-MSgt
- 4 3432 SSgt-MSgt
- 1 0151 Cpl

MCAAT Additional Information

- Avg Budget Requirement $654,431
- FY Funding $440,000

- Yearly Funding Delta $214,431

FY-05 MCAAT Analysis Cycle

- Biennial (Administration)
  - Formal Analysis
  - Directed Analysis (if required)
- Annual (Finance)
  - Formal Unannounced Analysis (Implemented FY-04)

FY-05 MCAAT Analysis Cycle

- Directed Analysis
  - Units receiving non-mission capable scores (below 90%)
  - Not applicable to PACs
  - Not applicable to Disbursing/Finance offices

Training Available

- MCAAT/MISSO Workshop
- MCAAT Website (www.lejeune.usmc.mil/mcaat)
  - MTV
  - Ask MCAAT
  - Web Classes
- Assist Visits (At the expense of the requesting unit, based on MCAAT availability)

QUESTIONS

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Most Common Administrative Errors

GySgt Billman

FY-03 Average Scores

- Active (33 units) 95.44%
  - East (15) 95.52%
  - West (18) 95.27%
- Reserve (54 units) 91.92%
  - East (32) 91.15%
  - West (22) 92.69%

Unit Diary Time Study

- Reporting entries in excess of 5 working days after event occurs
- Majority of late entries involved FSA, BAS, reductions, forfeitures, and leave

Audits

- Not completed on all required occasions
- Option 23
- NAVMC 11116 for elapsed time
- Unfamiliar with entitlements (BAH & BAS)
- Second stage audits not completed
- TTC 815 000
- BAH certification

Promotions

- “0000” composite scores
- Promotion recommendations
- Page 11 entries
- Promotion restrictions

Legal

- Commands are not utilizing TTC 257 000 to report courts-martial
- Summary courts-martial are being reported incorrectly (utilizing last date of court-martial vice date of CA’s action)

Travel Controls

- Travel claim tracking through final submission
- Travel settlement within 5 (TAD) or 10 (PCS) working days
- Copies of TAD orders, travel claims and finance office computations
- Audit of settled travel claim to ensure proper payment/UD reporting
- TLE entitlement

Deployments/Exercises

- Complete source documents not maintained to substantiate entitlements
- Entitlements reported in MCTFS do not match dates reflected on source documents
- PersTempo reporting

Deployments/Exercises

- Field rations checkages not reported properly
- BAS (RIKNA) not credited for Marines when government messing is not available
- BAH II own right not properly credited when applicable (E-4 over 4 yrs and above)

Unit Muster Sheets/ Drill Accounting

- Transferred Marines not lined out and annotated
- Marines marked as “not scheduled” vice “absent”
- Incorrect RIDT procedures
- Signatures
- Drills not tracked properly
- EIN/EIOs incorrectly annotated

Reserve Separations

- Marines who have accrued nine unexcused absences
- MCEAS not utilized properly to track administrative separations
- Notification of termination of SGLI for unsatisfactory participants

Reserve Disability Evaluation

- Procedures lacking to track all medical board processing
- Procedures lacking to track NOE Marines

MANPOWER INFORMATION
MI
MANPOWER'S FORCE MULTIPLIER
SYSTEMS

QUESTIONS ?

Most Common Disbursing Errors

SSgt Helton

FY-03 Average Scores

- Average (16 units) 89.81%
  - East (9) 90.12%
  - West (9) 89.50%

Administrative Management

- Applications for waivers and remission of indebtedness
- Corrections to waiver packages
- Tracking of waiver packages

Internal Control Procedures

- Segregation of duties
- IATS profiles
- Option K
- PRA Audit Report

Joinee Process

- TLE computation
- Elapsed time computation/reporting
- BAS adjustments
- BAH PCS adjustments

Travel Management

- Travel claims without obligation in SABRS
- MCTIR files
- Reporting of minimum required percentage of required audit travel claims to RFF

QUESTIONS

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Points Of Contact

DSN 750-1251
Commercial (910) 450-1251
FAX 750-0981
smblejeunemcaat@lejeune.usmc.mil

DSN 365-3085
Commercial (760) 725-3085
FAX 365-3117
mcaat@mail.cpp.usmc.mil

www.lejeune.usmc.mil/mcaat